

## LOCAL BANKRUPTCY RULE 2002-2

### NOTICE TO UNITED STATES OR FEDERAL AGENCIES

#### (a) UNITED STATES TRUSTEE

- (1) Copies of Papers. Unless otherwise directed, copies of all papers filed in all cases and proceedings under chapters 7, 9, and 11 shall be served upon the United States trustee. In chapter 13 cases, only notices of conversion or motions to convert the case to another chapter shall be served on the United States trustee. Proofs of claim or copies thereof shall not be served on the United States trustee.
- (2) Matters Requiring Pre-Filing Review by United States Trustee. The following matters shall be submitted to the United States trustee for review and comment prior to filing with the court:
  - (A) Applications to employ professional persons, except as provided in Local Bankruptcy Rule 2014-1(b)(1) and in chapter 13 cases.
  - (B) Motions to extend time to file the papers required by F.R.B.P. 1007 in chapter 11 cases.
  - (C) Stipulations for appointment of a chapter 11 trustee or examiner or any other person or entity to be given possession, control or operation of any of the debtor's property outside of the ordinary course of business.

To obtain the statement of position of the United States trustee, the moving party or applicant shall serve the motion or application, proposed order, and proof of service, together with a self-addressed stamped envelope, on the United States trustee. The United States trustee shall review the motion and proposed order and, no later than 15 days from the date of service, if personally served, and 20 days from the date of service, if served by mail, serve upon the moving party or applicant a statement of position, if any, with respect to the motion. Upon the receipt of the statement of position, the moving party or applicant may proceed to file the papers with the court. In the event the statement of position is not timely served by the United States trustee, the moving party or applicant may proceed to file the papers with the court accompanied by a declaration regarding the attempt to obtain the statement of position of the United States trustee.

- (3) Notice of Emergency Motions and Hearings Held on Shortened Notice. Telephonic notice of emergency motions or hearings held on shortened notice shall be given to the United States trustee if the United States trustee would otherwise be entitled to notice of the type of motion or hearing.
- (4) Place of Service. The office of the United States trustee shall be included in the Master Mailing List. Papers shall be served on the office of the United States trustee at ~~the following addresses:~~ **addresses made available on the Central District's web site <<http://www.cacb.uscourts.gov>> and in the clerk's office at all Central District divisions.**

~~(A) Papers in All Cases and Proceedings Assigned to Los Angeles, San Fernando Valley and Northern Division Judges:~~

~~United States Trustee  
221 N. Figueroa Street, Suite 800  
Los Angeles, CA 90012-2650~~

~~(B) Papers in All Cases and Proceedings Assigned to Santa Ana Division Judges:~~

~~United States Trustee  
411 West Fourth Street, Suite 9041  
Santa Ana, CA 92701-4593~~

~~(C) Papers in All Cases and Proceedings Assigned to Riverside Division Judges:~~

~~United States Trustee  
3420 Twelfth Street, Room 200  
Riverside, CA 92501-3837~~

**(b) UNITED STATES ATTORNEY**

The United States Attorney for this district has waived notice under F.R.B.P. 2002(j). If the United States Attorney requires notice in a case or proceeding, she or he shall file with the court and serve the debtor, the United States trustee, any trustee, and the representatives of any committee appointed in a case with a request for special notice.

**(c) INTERNAL REVENUE SERVICE**

- (1) Except with respect to contested matters or adversary proceedings (where service shall comply with the requirements of F.R.B.P. 7004 and Local Bankruptcy Rule 2002-2(c)(2)), or as otherwise ordered by the court, all notices to the United States Internal Revenue Service shall be sent ~~as follows:~~ *to addresses made available on the Central District's web site <<http://www.cacb.uscourts.gov>> and in the clerk's office at all Central District divisions.*

- ~~(A) To the IRS Los Angeles District Office. For cases filed in the San Fernando Valley Division, when the debtor's petition address is in Los Angeles County, and in the Los Angeles Division, including those cases filed in the Los Angeles Division where the debtor's petition address is north of the California Highway 91 (Artesia Freeway), the Internal Revenue Service mailing address is:~~

~~Special Procedures Branch  
Internal Revenue Service  
300 North Los Angeles Street, Room 4062  
Los Angeles, CA 90012-9903~~

- ~~(B) To the IRS Southern California (Laguna Niguel) District Office. For chapter 7 and 11 cases filed in the Santa Ana, Riverside and Los Angeles Divisions, including those cases filed in the Los Angeles Division where the debtor's petition address is south of the California Highway 91 (Artesia Freeway), the Internal Revenue Mailing address is:~~

~~Internal Revenue Service  
Special Procedures Branch  
P. O. Box 30213  
Laguna Niguel, CA 92607-0213~~

- ~~(C) To the IRS San Jose District Office. For cases filed in the Northern Division and those cases filed in the San Fernando Valley Division where the debtor's petition address is in Ventura County, the Internal Revenue Service mailing address is:~~

~~Special Procedures Branch  
Internal Revenue Service (HQ 5420)  
P.O. Box 99  
San Jose, CA 95103-0099~~

- (D) ~~To IRS San Bernardino Office. For chapter 13 cases filed in the Riverside and Los Angeles division, including those cases filed in the Los Angeles Division where the debtor's petition address is south of California Highway 91 (Artesia Freeway), the Internal Revenue Service Mailing Address is:~~

~~Special Procedures Branch  
Internal Revenue Service  
290 North "D" Street  
San Bernardino, CA 92401-1734~~

- (E) ~~To the IRS San Diego Office. For chapter 13 cases filed in the Santa Ana Division, the Internal Revenue Service mailing address is:~~

~~Special Procedures Branch  
Internal Revenue Service  
880 Front Street, Suite 3269  
San Diego, CA 92101-8869~~

- (2) In all contested matters and adversary proceedings involving the Internal Revenue Service, the United States, the Attorney General in Washington, D.C., and the United States Attorney in Los Angeles shall be served at ~~the following addresses:~~ *addresses made available on the Central District's web site <<http://www.cacb.uscourts.gov>> and in the clerk's office at all Central District divisions.*

~~United States Department of Justice  
Tax Division  
Civil Trial Section, Western Region  
P.O. Box 683  
Ben Franklin Station  
Washington, D.C. 20044~~

~~United States Attorney's Office  
Tax Division  
Federal Building, Room 7211  
300 North Los Angeles Street  
Los Angeles, CA 90012~~

*See also Local Bankruptcy Rule 7004-1: ISSUANCE AND SERVICE OF PROCESS AND NOTICE, and Local Bankruptcy Rule 9013-1(a)(2): MOTIONS, GENERAL REQUIREMENTS, Motion Days.*

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**Court's Comment****2001 Revision**

**Paragraph (a)(4) UNITED STATES TRUSTEE PLACE OF SERVICE.** This section was amended to refer parties needing addresses for the office of the United States trustee *to addresses made available on the Central District's web site <<http://www.cacb.uscourts.gov>> and at all Central District divisions....* rather than to a list provided within the Local Bankruptcy Rules.

**Paragraph (c)(1) INTERNAL REVENUE SERVICE.** This section was amended to refer parties needing addresses for the Internal Revenue Service: ~~...as follows:~~ *to addresses made available on the Central District's web site <<http://www.cacb.uscourts.gov>> and at all Central District divisions....* rather than to a list provided within the Local Bankruptcy Rules. The addresses that followed were deleted.

**Paragraph (c)(2)** In contested matters involving service addresses for the Internal Revenue Service, the United States, the Attorney General in Washington, D.C., and the United States Attorney in Los Angeles, this section was amended to state that these agencies: *... shall be served at the following addresses: addresses made available on the Central District's web site <<http://www.cacb.uscourts.gov>> and at all Central District divisions.* The addresses that followed were deleted.

**2000 Revision**

Paragraphs (a)(4) (A), (B), and (C) were amended to reflect changes of address for the United States trustee's offices in Los Angeles, Santa Ana, and Riverside (July 2000).

Paragraphs (c)(1) (A), (B), (C), (D), and (E) were amended to reflect changes of address for the Internal Revenue Service in Los Angeles, Laguna Niguel, San Jose, San Bernardino, and San Diego. (July 2000)

Paragraph (c)(2) was amended to reflect a change of address for the United States Attorney's office. (July 2000)

**1998 Revision**

Former Local Rule 105(5).

Paragraph (a)(1) Copies of Papers. (former (5)(a)(i)). *Unless otherwise directed*, added to beginning of first sentence. *Must* changed to *shall* in last sentence. Chapter 12 reference deleted. New last sentence added.

Paragraph (a)(2) Matters Requiring Pre-Filing Review by United States Trustee (former (5)(a)(ii)). *Must* changed to *shall* in first sentence. Last paragraph deleted, and new last paragraph added.

Paragraph (a)(2)(A) (former (5)(a)(ii)(A.)). Reference to *Local Bankruptcy Rule 2014-1(b)(1) Applications for Employment* added.

Paragraph (a)(4) Place of Service (former (5)(a)(iv)). *Should* changed to *shall* in two places to make service on the Office of the United States trustee mandatory.

Paragraph (a)(4)(A). *San Fernando Valley* added to heading.

Paragraph (a)(4)(C). *San Bernardino* changed to *Riverside*. Address changed.

Paragraph (b) UNITED STATES ATTORNEY. The Attorney General in Washington, D.C. has not waived notice. Also, language directing the U.S. Attorney to file *with the court* was added for clarity.

Paragraph (c)(1)(A) To the IRS Los Angeles District Office (former (5)(c)(i)). *IRS* and *District* added to heading. Modified to provide for separate mailing and hand delivery addresses for chapter 13 bankruptcy cases and other bankruptcy cases (including chapters 7 and 11).

Paragraph (c)(1)(B) To the IRS Southern California (Laguna Niguel) District Office (former (5)(c)(ii)). *IRS Southern California* and *District* added to heading. Mailing and hand delivery addresses modified.

Paragraph (c)(1)(C) To the IRS San Jose District Office (former (5)(c)(iii)). *IRS* and *District* added to heading. Modified to provide for separate mailing and hand delivery addresses for chapter 12 and 13 bankruptcy cases and other bankruptcy cases (including chapters 7 and 11).

Paragraph (c)(2). New rule added to provide service requirements for contested and adversary matters. The Attorney General in Washington, D.C. has not waived notice.

Cross-references to Local Bankruptcy Rules 7004-1 and 9013-1(a)(2) added.